Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Netherlands
Date: 26/03/2015 DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	ESA 2010 codes	Year 2011	2012	2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-27.835	-25.330	-14.629	-15.035	-12.275
- Central government	S.1311	-16.998	-18.780	-4.919	-7.076	-9.720
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4.226	-2.956	-1.905	-2.133	-1.555
- Social security funds	S.1314	-6.611	-3.594	-7.805	-5.826	-1.000
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		393.872	426.145	441.039	451.006	462.392
By category:						
Currency and deposits	AF.2	633	623	547	577	
Debt securities	AF.3	309.572	331.669	348.111	357.694	
Short-term	AF.31	43.445	32.976	26.086	23.095	
Long-term	AF.32	266.127	298.693	322.025	334.599	
Loans	AF.4	83.667	93.853	92.381	92.735	
Short-term	AF.41	18.302	26.864	26.595	28.897	
Long-term	AF.42	65.365	66.989	65.786	63.838	
General government expenditure on:						
Gross fixed capital formation	P.51g	25.714	24.000	23.276	23.817	23.679
Interest (consolidated)	D.41 (uses)	11.295	10.579	9.794	9.486	8.861
Gross domestic product at current market prices	B.1*g	642.929	640.644	642.851	655.375	672.091

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014	2015	
Working balance in central government accounts	-21.801	-28.282	-11.525	-11.603	-8.686	
Basis of the working balance	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	4 679	9.072	5.151	2.472	-117	
Loans, granted (+)	13.830	10.126	11.500	8.761	1.897	
Loans, repayments (-)	-3 035	-2.052	-2.070	-2.794	-989	
Equities, acquisition (+)	301	2.129	3.347	915	0	
Equities, sales (-)	-5.832	-1.156	-1.727	-2.190	-1.025	
Other financial transactions (+/-)	-585	25	-5.899	-2.220	-1.278	
of which: transactions in debt liabilities (+/-)	-628	-689	-5.952	-356	0	
of which: net settlements under swap contracts (+/-)	399	383	404	-294	-1.184	
Detail 1	*11*	*0*	*25*	*173*		Bonds Curaçao and St. Maarten
Detail 2	*0*	*0*	*-5.635*	*-333*		As of 2013 liabilities treasury banking are recorded under other fin trans., before 2013 they were netted under Loans, gran
Detail 3	*-596*	*25*	*-289*	*-630*		Other financial transactions
Detail 4	*M*	*M*	*M*	*-1.430*		Sale IABF Alt A securities
Non-financial transactions not included in the working balance	319	334	61	1.155	0	
Detail 1	*322*	*319*	*141*	*0*		Balance interest and management fee ING back up facility
Detail 2	*22*	*49*	*33*	*27*		Balance interest, costs and revenues EFSF
Detail 3	*-25*	*-34*	*-113*	*111*		Balance accrual booking interest student loans
Detail 4	*M*	*M*	*M*	*1.017*		One-off cancellation of social security debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	767	335	446	941	1.163	
Other accounts receivable (+)	-254	119	470	177	-502	
Detail 1	*-174*	*170*	*-293*	*24*		Trade credits military equipment expenditure
Detail 2	*-160*	*-126*	*227*	*0*		Trade credits military equipment sales
Detail 3	*458*	*-256*	*702*	*712*		Correction on cash-based taxes
Detail 4	*52*	*-222*	*170*	*461*		Refund on GNI payment to EU
Detail 5	*-788*	*925*	*96*	*-1.494*		Correction on cash-based natural gas revenues
Detail 6	*80*	*-17*	*-17*	*-16*		Correction on cash-based auction of radio frequencies
Detail 7	*0*	*0*	*0*	*155*		Transfers to central government units
Detail 8	*-167*	*-25*	*-27*	*50*		Correction on cash-based current transfers to social security funds
Detail 9	*0*	*0*	*-25*	*112*		Transfers (current and capital) from non government sectors
Detail 10	*387*	*-295*	*-327*	*124*		Correction on cash-based social assistance benefits in cash
Detail 11	*-61*	*-28*	*-34*	*53*		Correction on cash-based social assistance benefits in kind
Detail 12	*119*	*-7*	*-2*	*-4*		Other adjustments
Other accounts payable (-)	-508	-96	-237	699	0	
Detail 1	*55*	*30*	*-94*	*15*		Emission permits
Detail 2	*-256*	*212*	*7*	*-112*		VAT-compensation fund to local government
Detail 3	*-21*	*30*	*-1*	*-19*		Correction on cash-based current transfers to social security funds
Detail 4	*-286*	*-368*	*-149*	*815*		Correction on cash-based current and capital transfers to central and local government bodies
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	263	1	620	-308	-300	
Other adjustments (+/-) (*please detail*)	-463	-263	95	-609	0	
Detail 1	*7*	*8*	*1*	*0*		Clearance with other parts of the State
Detail 2	*115*	*0*	*0*	*0*		Other adjustments due to debt assumption Netherlands Antilles
Detail 3	*0*	*0*	*0*	*-10*		Other adjustments due to current accounts embassies in foreign currencies
Detail 4	*-585*	*-271*	*94*	*-599*		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) *(ESA 2010 accounts)*	-16.998	-18.780	-4.919	-7.076	-9.720	

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year				
	2011	2012	2013	2014	2015
Working balance in state government accounts	M	M	M	M	M
Basis of the working balance	(1)	(1)	(1)	(1)	(1)
Financial transactions included in the working balance	M	M	M	M	M
Loans (+/-)	M	M	M	M	M
Equities (+/-)	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M
Other adjustments (+/-) (*please detail*)	M	M	M	M	M
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) *(ESA 2010 accounts)*	M	M	M	M	M

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014	2015	
Working balance in local government accounts	182	1.199	223	963	0	
Basis of the working balance	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-918	-62	291	10	10	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	-918	-62	291	10	10	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Non-financial transactions not included in the working balance	-4.571	-3.696	-3.962	-4.102	0	
Detail 1	-4.561	-4.197	-4.149	-3.957	0	Net fixed capital formation and acquisition/disposals of land in the balance sheet
Detail 2	6	499	187	-145	0	ESA corrections municipalties, provinces, water boards, local intergovernmental instit
Detail 3	-16	2	0	0	0	Interest expenditures/revenues schools
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
Other accounts payable (-)	0	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other local government bodies	-31	32	907	-32	0	
Detail 1	-31	32	45	7	0	Non-profit institutioms
Detail 2	0	0	894	73	0	Schools (only 2013/2014: estimates)
Detail 3	0	0	-32	-112	0	Grossing up small municipalities
Other adjustments (+/-) (*please detail*)	1.112	-429	636	1.028	1.555	
Detail 1	2.177	2.395	1.052	2.101	0	Provisions registered in the working balance
Detail 2	-127	-149	45	226	0	Internal interest flows etc.
Detail 3	-938	-2.675	-461	-1.299	0	Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) *(ESA 2010 accounts)*	-4.226	-2.956	-1.905	-2.133	-1.555	

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus

Member State: Netherlands
Data are in (millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014	2015	
Working balance in social security accounts	-6.095	-3.973	-10.840	-6.606	-1.000	
Basis of the working balance	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Non-financial transactions not included in the working balance	24	101	140	-906	0	
Detail 1	24	101	140	111	0	Net fixed capital formation
Detail 2	M	M	M	-1.017	0	One-off cancellation of debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-1.235	221	2 165	1 970	0	
Detail 1	-1.235	221	2 165	1.970	0	Data from the Tax Authority data for social contributions
Other accounts payable (-)	641	2	2	-341	0	
Detail 1	791	0	0	0	0	Adjustments regarding the Health Insurance Act payments between the Health Care Insurance Board and Health Insurance Companies
Detail 2	-145	0	0	0	0	Adjustment due to new information regarding health care expenses of the Exceptional Medical Expenses Act (AWBZ)
Detail 3	-4	2	2	5	5	Data from the Ministry of Finance on accrued interest
Detail 4	0	0	0	-346	0	Adjustments to mental health care expenses due to different time of recording of source data
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0	0	
Other adjustments (+/-) (*please detail*)	54	55	728	57	0	
Detail 1	54	55	41	57	0	Transfers from / to reserves
Detail 2	M	M	687	M	0	Clearance between social security funds
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-6.611	-3.594	-7.805	-5.826	-1.000	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	27.835	25.330	14.629	15.035
Net acquisition (+) of financial assets [2]	-9.463	8.095	-6.195	-3.790
Currency and deposits (F.2)	39	722	-2.967	1.112
Debt securities (F.3)	-1.323	-2.295	-6.198	-4.661
Loans (F.4)	959	8.862	3.550	521
Increase (+)	*12.833*	*13.079*	*16.783*	*11.868*
Reduction (-)	*-11.874*	*-4.217*	*-13.233*	*-11.347*
Short term loans (F.41), net	14	22	1.309	-341
Long-term loans (F.42)	945	8.840	2.241	862
Increase (+)	*7.557*	*12.624*	*9.443*	*6.039*
Reduction (-)	*-6.612*	*-3.784*	*-7.202*	*-5.177*
Equity and investment fund shares/units (F.5)	-6.899	759	1.263	-1.467
Portfolio investments, net[2]	-326	-299	-658	-123
Equity and investment fund shares/units other than portfolio investments	-6.573	1.058	1.921	-1.344
Increase (+)	*319*	*2.253*	*3.648*	*953*
Reduction (-)	*-6.892*	*-1.195*	*-1.727*	*-2.297*
Financial derivatives (F.71)	511	214	1.536	-277
Other accounts receivable (F.8)	-2.750	-167	-3.379	982
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments [2]	2.090	-422	6.809	-2.059
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2.521	1.509	3.063	-2.049
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1.319	-2.028	-527	-1.826
Difference between interest (D.41) accrued(-) and paid[4](+)	724	72	829	816
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-)[3] of foreign-currency debt [5]	182	4	-1.515	981
Changes in sector classification (K.61)[5] (+/-)	-18	-4	4.951	-4
Other volume changes in financial liabilities (K.3, K.4, K.5)[5](-)	0	0	0	0
Statistical discrepancies	783	-730	-349	781
Difference between capital and financial accounts (B.9-B.9f)	715	-377	-213	781
Other statistical discrepancies (+/-)	68	-353	-136	0
Change in general government (S.13) consolidated gross debt [1, 2]	21.245	32.273	14.894	9.967

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within general government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	**16.998**	**18.780**	**4.919**	**7.076**
Net acquisition (+) of financial assets (2)	-800	16 571	9 195	8 664
Currency and deposits (F.2)	237	-151	93	1 177
Debt securities (F.3)	-2 622	-2 136	-4 467	-3 923
Loans (F.4)	6 850	17 596	10 103	13 716
Increase (+)	*14 181*	*20 043*	*12 379*	*16 567*
Reduction (-)	*-7 331*	*-2 447*	*-2 276*	*-2 851*
Short term loans (F.41), net	3 055	7 671	6 396	12 170
Long-term loans (F.42)	3 795	9 925	3 707	1 546
Increase (+)	*6 381*	*12 372*	*5 983*	*4 362*
Reduction (-)	*-2 586*	*-2 447*	*-2 276*	*-2 816*
Equity and investment fund shares/units (F.5)	-5 514	1 097	1 673	-1 241
Portfolio investments, net(2)	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-5 514	1 097	1 673	-1 241
Increase (+)	*319*	*2 253*	*3 400*	*953*
Reduction (-)	*-5 833*	*-1 156*	*-1 727*	*-2 194*
Financial derivatives (F.71)	511	214	1 536	-277
Other accounts receivable (F.8)	-262	-49	257	-788
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	-1 526	-1 387	3 198	-412
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 047	533	-187	-314
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1 319	-2 028	-527	-1 826
Difference between interest (D.41) accrued(-) and paid(4)(+)	715	65	835	819
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-)(3) of foreign-currency debt (5)	125	18	-1 403	886
Changes in sector classification (K.61)(5) (+/-)	0	0	4 472	0
Other volume changes in financial liabilities (K.3, K.4, K.5)(5)(-)	0	0	0	0
Statistical discrepancies	679	-409	-225	956
Difference between capital and financial accounts (B.9-B.9f)	679	-409	-225	956
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt (1, 2)	**15.351**	**33.555**	**17.087**	**16.284**
Central government contribution to general government debt (a=b-c) (5)	**333.675**	**359.542**	**372.087**	**376.200**
Central government gross debt (level) (b) (2, 5)	351 613	385 168	402 255	418 539
Central government holdings of other subsectors debt (level) (c) (5)	17 938	25 626	30 168	42 339

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within central government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets [2]	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	*M*	*M*	*M*	*M*
Reduction (-)	*M*	*M*	*M*	*M*
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	*M*	*M*	*M*	*M*
Reduction (-)	*M*	*M*	*M*	*M*
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net[2]	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	*M*	*M*	*M*	*M*
Reduction (-)	*M*	*M*	*M*	*M*
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments [2]	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid[4](+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-)[3] of foreign-currency debt [5]	M	M	M	M
Changes in sector classification (K.61)[5] (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5)[5](-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt [1, 2]	M	M	M	M
State government contribution to general government debt (a=b-c) [5]	M	M	M	M
State government gross debt (level) (b) [2, 5]	M	M	M	M
State government holdings of other subsectors debt (level) (c) [5]	M	M	M	M

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within state government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4.226	2.956	1.905	2.133
Net acquisition (+) of financial assets (2)	-2 403	-1 910	-2 178	-2 706
Currency and deposits (F.2)	73	1 089	2 509	454
Debt securities (F.3)	1.499	-145	-1 888	-842
Loans (F.4)	-2.469	-1.058	-1.408	-1 024
Increase (+)	*2 074*	*712*	*9 549*	*7 472*
Reduction (-)	*-4 543*	*-1 770*	*-10 957*	*-8 496*
Short term loans (F.41), net	-1	14	205	-339
Long-term loans (F.42)	-2 468	-1 072	-1 613	-685
Increase (+)	*1 558*	*265*	*3 313*	*1 676*
Reduction (-)	*-4 026*	*-1 337*	*-4 926*	*-2 361*
Equity and investment fund shares/units (F.5)	-1 385	-338	-410	-226
Portfolio investments, net (2)	-326	-299	-658	-123
Equity and investment fund shares/units other than portfolio investments	-1.059	-39	248	-103
Increase (+)	*0*	*0*	*248*	*0*
Reduction (-)	*-1 059*	*-39*	*0*	*-103*
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-121	-1 458	-981	-1 068
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	520	1 191	1 310	1 631
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	531	1 208	1 936	1 569
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid (4) (+)	2	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) (3) of foreign-currency debt (5)	5	-13	-27	66
Changes in sector classification (K.61) (5) (+/-)	-18	-4	-599	-4
Other volume changes in financial liabilities (K.3, K.4, K.5) (5) (-)	0	0	0	0
Statistical discrepancies	104	-346	-119	-92
Difference between capital and financial accounts (B.9-B.9f)	36	7	17	-92
Other statistical discrepancies (+/-)	68	-353	-136	0
Change in local government (S.1313) consolidated gross debt (1, 2)	2.447	1.891	918	966
Local government contribution to general government debt (a=b-c) (5)	49.638	51.281	47.176	47.753
Local government gross debt (level) (b)	53 387	55 278	56 196	57 162
Local government holdings of other subsectors debt (level) (c)	3 749	3 997	9 020	9 409

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Netherlands
Data are in ...(millions of units of national currency)
Date: 26/03/2015

	Year 2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	6.611	3.594	7.805	5.826
Net acquisition (+) of financial assets (2)	-3 831	3 022	-4 902	7 331
Currency and deposits (F.2)	-4 170	2 897	-1 137	6 898
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net (2)	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	339	125	-3 765	433
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	331	983	2 424	-899
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	331	983	2 424	-899
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid (4) (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) (3) of foreign-currency debt (5)	0	0	0	0
Changes in sector classification (K.61) (5) (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) (5) (-)	0	0	0	0
Statistical discrepancies	0	25	-5	-83
Difference between capital and financial accounts (B.9-B.9f)	0	25	-5	-83
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)	3.111	7.624	5.322	12.175
Social security contribution to general government debt (a=b-c) (5)	10.559	15.322	21.776	27.053
Social security gross debt (level) (b) (2, 5)	15 829	23 453	28 775	40 950
Social security holdings of other subsectors debt (level) (c) (5)	5 270	8 131	6 999	13 897

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within social security.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year 2011 final	 2012 half-finalized	 2013 half-finalized	 2014 half-finalized	 2015 forecast
2	**Trade credits and advances (AF.81 L)**	5.880	5.421	5.406	5.715	5.700
3	**Amount outstanding in the government debt from the financing of public undertakings**					
	Data:	L	L	L	L	L
	Institutional characteristics:					
4	**In case of substantial differences between the face value and the present value of government debt, please provide information on**					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	**Gross National Income at current market prices (B.5*g)(2)**	643.351	648.536	644.231	662.465	674.477

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.